

CITY OF WASHINGTON, KANSAS

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT

December 31, 2015

**CLUBINE AND RETTELE, CHARTERED
CERTIFIED PUBLIC ACCOUNTANTS
Salina, Kansas**

CITY OF WASHINGTON, KANSAS

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT
December 31, 2015

TABLE OF CONTENTS

Page
Number

INTRODUCTORY SECTION

Title Page	
Table of Contents	

FINANCIAL SECTION

	Independent Auditors' Report	1-2
STATEMENT 1	Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)	3
	Notes to Financial Statement	4-9

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1	Summary of Expenditures - Actual and Budget (Regulatory Basis)	10
SCHEDULE 2	Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)	
	General Fund	11-12
	Employee Benefits Fund	13
	Library Fund	14
	Special Highway Fund	15
	Special Highway Improvement Fund	16
	Special Law and Fire Fund	17
	Special Park and Recreation Fund	18
	Special Alcohol Fund	19
	Municipal Equipment Reserve Fund	20
	Municipal Improvement Fund	21
	Ambulance Reserve Fund	22
	Capital Projects Fund	23
	Water Utility Fund	24
	Electric Utility Fund	25

CITY OF WASHINGTON, KANSAS

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT

December 31, 2015

TABLE OF CONTENTS

Page
Number

SCHEDULE 2	Sewer and Waste Utility Fund	26
	Ambulance Utility Fund	27
SCHEDULE 3	Summary of Receipts and Expenditures - Agency Funds (Regulatory Basis)	28
SCHEDULE 4	Schedule of Receipts and Expenditures - Related Municipal Entity (Regulatory Basis) Washington Public Library	29

INDEPENDENT AUDITORS' REPORT

CLUBINE & RETTELE CHARTERED

Certified Public Accountants



Robert L. Unibus, CPA
David A. Ketzels, CPA
Jay D. Langley, CPA, CGMA
Jan K. Bell, CPA
Leslie M. Corbett, CPA, CGMA
Stacy L. Osborn, CPA

Marci K. Fox, CPA
Linda A. Soethe, CPA
Valerie K. Linenberger, CPA
Johnna R. Yosseller, CPA

218 South Ninth St.
P.O. Box 2267
Salina, Kansas 67402-2267

Salina
785 / 825-5479
Salina Fax
785 / 825-2446

Ellsworth
785 / 472-5915
Ellsworth Fax
785 / 472-5475

To the Mayor and City Council
Washington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Washington, Kansas, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statement, the financial statement is prepared by the City of Washington to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Washington, as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Washington, as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the December 31, 2015 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds, schedule of receipts and expenditures-related municipal entities (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the December 31, 2015 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the December 31, 2015 basic financial statement. The December 31, 2015 information has been subjected to the auditing procedures applied in the audit of the December 31, 2015 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the December 31, 2015 basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the December 31, 2015 basic financial statement as a whole, on the basis of accounting described in Note 2.

The December 31, 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2014 basic financial statement upon which we rendered an unqualified opinion dated May 15, 2015. The December 31, 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such December 31, 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the December 31, 2014 basic financial statement. The December 31, 2014 comparative information was subjected to the auditing procedures applied in the audit of the December 31, 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the December 31, 2014 basic financial statement or to the December 31, 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the December 31, 2014 comparative information is fairly stated in all material respects in relation to the December 31, 2014 basic financial statement as a whole, on the basis of accounting described in Note 2.

Clubine and Rettele, Chartered

Clubine and Rettele, Chartered

Salina, Kansas
June 16, 2016

CITY OF WASHINGTON, KANSAS

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)

For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
					Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General	\$ 920,140.61	\$ 355,999.76	\$ 292,649.34	\$ 982,591.03	\$ 52.07	\$ 982,643.10
Special Purpose Funds:						
Employee Benefits	119,408.38	99,213.06	63,762.04	154,859.40	-	154,859.40
Library	49,913.31	57,218.05	36,713.54	70,417.82	23.29	70,441.11
Special Highway	177,939.25	32,981.94	20,616.14	190,305.05	-	190,305.05
Special Highway Improvement	83,106.76	316.39	-	83,423.15	-	83,423.15
Special Law and Fire	26,229.82	3,078.22	-	29,308.04	-	29,308.04
Special Park and Recreation	39,412.66	9,870.60	-	49,283.26	-	49,283.26
Special Alcohol	3,453.09	11.57	100.00	3,364.66	-	3,364.66
Municipal Equipment Reserve	355,305.24	98,088.11	49,299.68	402,093.67	-	402,093.67
Municipal Improvement	425,722.09	176,321.22	23,317.50	578,725.81	-	578,725.81
Ambulance Reserve	134,359.95	10,587.48	-	144,947.43	-	144,947.43
Capital Project Fund:						
Capital Projects	68,217.16	19.14	14,007.00	54,229.30	-	54,229.30
Business Funds:						
Water Utility	358,056.35	258,046.64	134,618.21	481,484.78	67.26	481,552.03
Electric Utility	1,771,760.34	1,829,897.04	1,557,743.75	2,043,913.63	457.48	2,044,371.11
Sewer and Waste Utility	180,800.23	174,843.73	169,092.77	186,551.19	324.25	186,875.44
Ambulance Utility	34,988.40	112,885.15	106,295.16	41,578.39	69.01	41,647.40
	<u>4,748,813.64</u>	<u>3,216,478.10</u>	<u>2,468,215.13</u>	<u>5,497,076.61</u>	<u>993.35</u>	<u>5,498,069.96</u>
Related Municipal Entity:						
Washington Public Library	53,770.62	7,964.90	10,640.57	51,094.95	-	51,094.95
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$ 4,802,584.26</u>	<u>\$ 3,224,443.00</u>	<u>\$ 2,478,855.70</u>	<u>\$ 5,548,171.56</u>	<u>\$ 993.35</u>	<u>\$ 5,549,164.91</u>
Composition of Cash:						
				Cash on Hand	\$	\$ 100.00
				Checking Accounts		4,235,527.87
				Certificates of Deposit		1,379,760.00
				Related Municipal Entity		51,094.95
				Total Cash		5,666,482.82
				Agency Funds per Schedule 3		(117,317.91)
				Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$</u>	<u>5,549,164.91</u>

The notes to the financial statement are an integral part of this statement.

CITY OF WASHINGTON, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2015

Note 1 Reporting Entity

The City of Washington is a municipal corporation governed by an elected mayor and five elected council members. The regulatory financial statement presents the City of Washington (the primary government) and its related municipal entity. The related municipal entity is included in the City's reporting entity because of the significance of its operational or financial relationships with the City.

Blended Presented Related Municipal Entity. The related municipal entity section of the financial statement includes the financial data of the blended presented related municipal entity. The related municipal entity is not reported separately to emphasize that it is essentially an extension of the City. The governing board of the Washington Public Library are appointed by the mayor of the City.

Washington Public Library: The Library Board operates the City's public library. The Library Board operates as a separate governing body but the City levies the taxes for the library. Acquisition or disposition of real property by the Board must be approved by the City. Bond issuances must also be approved by the City.

Note 2 Summary of Significant Accounting Policies

Regulatory Basis of Accounting. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

Fund Descriptions. The following types of funds comprise the financial activities of the City for the year ended December 31, 2015:

General Fund - The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Projects and tax levies for long-term debt) that are intended for a specified purpose.

Capital Project Fund - Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund - Funds financed in whole or in part by fees charged to users of the goods or services (i.e. water fund, electric fund, etc.).

Agency Fund - Funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

CITY OF WASHINGTON, KANSAS
NOTES TO FINANCIAL STATEMENT (Cont.)
December 31, 2015

Note 2 Summary of Significant Accounting Policies (Cont.)

Departure from Accounting Principles Generally Accepted in the United States of America.

The basis of accounting described above results in a financial statement presentation which shows receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities, such as deferred revenue and matured principal and interest payable, and reservations of fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the City are not presented in the financial statement.

Note 3 Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget.

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but a least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds and the following special purpose funds:

Municipal Equipment Reserve Fund
Municipal Improvement Fund

Ambulance Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

CITY OF WASHINGTON, KANSAS
NOTES TO FINANCIAL STATEMENT (Cont.)
December 31, 2015

Note 4 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposit. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City has not designated a "peak period." All deposits were legally secured at December 31, 2015.

Deposits. At December 31, 2015, the City's carrying amount of deposits was \$5,886,382.82 and the bank balance was \$5,685,236.83. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$551,834.00 was covered by federal depository insurance, \$3,998,692.38 was collateralized with securities held by the pledging financial institutions' agents in the City's name, and the remaining \$1,134,710.45 was secured by an irrevocable letter of credit underwritten by the Federal Home Loan Bank of Topeka.

Note 5 Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Law & Fire Fund	K.S.A. 12-101a	3,000.00
General Fund	Municipal Equip. Reserve Fund	K.S.A. 12-1, 117	22,000.00
Electric Utility Fund	Municipal Equip. Reserve Fund	K.S.A. 12-1, 117	60,000.00
Sewer and Waste Utility Fund	Municipal Equip. Reserve Fund	K.S.A. 12-1, 117	7,000.00
Water Utility Fund	Municipal Equip. Reserve Fund	K.S.A. 12-1, 117	5,800.00
Ambulance Utility Fund	Ambulance Reserve Fund	K.S.A. 12-1, 117	10,000.00

Note 6 Defined Benefit Pension Plan

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

CITY OF WASHINGTON, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)
December 31, 2015

Note 6 Defined Benefit Pension Plan (Cont.)

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from the City of Washington were \$30,552.25 for the year ended December 31, 2015.

Net Pension Liability. At December 31, 2015, the City of Washington's proportionate share of the collective net pension liability reported by KPERS was \$251,540. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The City of Washington's proportion of the net pension liability was based on the ratio of the City of Washington's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in the financial statement.

Note 7 Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees under age 65 to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Note 8 Compensated Absences

The City provides compensation for absences. The City's policy permits full time employees to earn vacation leave. All full time employees earn vacation leave at the following rates:

<u>Years of Service</u>	<u>Accrued vacation leave per pay period</u>
Start of employment	1.54 hours
After 2 year anniversary	3.07 hours
After 10 year anniversary	4.62 hours

CITY OF WASHINGTON, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)
December 31, 2015

Note 8 Compensated Absences (Cont.)

The City also allows full time employees to earn sick leave at the rate of 3.69 hours per pay period, regardless of their years of service. No employee may accumulate more than 160 hours of vacation leave and 480 hours of sick leave. As of December 31, 2015, the unused vacation leave obligation was \$10,959.56 and the unused sick leave obligation was \$38,584.55. Upon termination, an employee shall be paid 50% of the accumulated vacation leave at the employee's current wages, and shall not receive any payment for unused sick leave.

Note 9 Voltage Converter Lease

The interest rate for the lease agreement between the City of Washington and United Bank and Trust changed from 4.25% to 5.75% as of the August 10, 2015 payment. This one time rate adjustment was allowed per the lease purchase agreement dated April 5, 2010.

Note 10 Subsequent Events

The City's management has evaluated events and transactions occurring after December 31, 2015 through June 16, 2016. The aforementioned date represents the date the financial statement was available to be issued.

CITY OF WASHINGTON, KANSAS
NOTES TO FINANCIAL STATEMENT (Cont.)
December 31, 2015

Note 11 Long-Term Debt

Changes in long-term liabilities for the municipality for the year ended December 31, 2015, were as follows.

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
KDHE Loans:									
Revolving Loan	3.21%	3/16/1994	\$ 774,362.07	9/1/2015	\$ 32,665.47	\$ -	\$ 32,665.47	\$ -	\$ 483.45
Capital Leases Payable									
Swimming Pool	4.00% - 5.50%	7/22/2009	1,070,000.00	1/15/2030	900,000.00	-	-	900,000.00	23,317.50
Voltage Converter	4.25% - 5.75%	4/5/2010	740,000.00	1/10/2020	409,756.24	-	72,449.62	337,306.62	19,539.38
Total Capital Leases			1,810,000.00		1,309,756.24	-	72,449.62	1,237,306.62	42,856.88
Total Contractual Indebtedness					\$ 1,342,421.71	\$ -	\$ 105,115.09	\$ 1,237,306.62	\$ 43,340.33

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2016	2017	2018	2019	2020	2021-2025	2026-2030	Total
Principal:								
Capital Leases Payable								
Swimming Pool	\$ 40,000.00	\$ 40,000.00	\$ 45,000.00	\$ 45,000.00	\$ 50,000.00	\$ 295,000.00	\$ 385,000.00	\$ 900,000.00
Voltage Converter	75,413.11	79,918.95	84,637.34	89,634.30	7,702.92	-	-	337,306.62
Total Principal	115,413.11	119,918.95	129,637.34	134,634.30	57,702.92	295,000.00	385,000.00	1,237,306.62
Interest:								
Capital Leases Payable								
Swimming Pool	45,715.00	43,975.00	41,920.00	39,850.00	37,665.00	145,525.00	54,862.50	409,412.50
Voltage Converter	17,477.21	12,971.37	8,252.98	3,256.02	37.61	-	-	41,995.19
Total Interest	63,192.21	56,946.37	50,172.98	43,106.02	37,702.61	145,525.00	54,862.50	451,407.69
Total Principal and Interest	\$ 178,605.32	\$ 176,765.32	\$ 179,810.32	\$ 177,740.32	\$ 95,405.53	\$ 440,525.00	\$ 439,862.50	\$ 1,688,714.31

CITY OF WASHINGTON, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED DECEMBER 31, 2015

CITY OF WASHINGTON, KANSAS
Summary of Expenditures - Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2015

Schedule 1

Funds	Certified Budget	Adjustment For Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
Governmental Type Funds:					
General Funds					
General	\$ 1,252,249.00	\$ -	\$ 1,252,249.00	\$ 292,649.34	\$ (959,599.66)
Special Purpose Funds:					
Employee Benefits	197,889.00	-	197,889.00	63,762.04	(134,126.96)
Library	104,125.00	-	104,125.00	36,713.54	(67,411.46)
Special Highway	208,248.00	-	208,248.00	20,616.14	(187,631.86)
Special Highway Improvement	83,846.00	-	83,846.00	-	(83,846.00)
Special Law and Fire	26,387.00	-	26,387.00	-	(26,387.00)
Special Park and Recreation	51,321.00	-	51,321.00	-	(51,321.00)
Special Alcohol	3,479.00	-	3,479.00	100.00	(3,379.00)
Business Funds:					
Water Utility	511,628.00	-	511,628.00	134,618.21	(377,009.79)
Electric Utility	3,518,474.00	-	3,518,474.00	1,557,743.75	(1,960,730.25)
Sewer and Waste Utility	362,608.00	-	362,608.00	169,092.77	(193,515.23)
Ambulance Utility	277,277.00	-	277,277.00	106,295.16	(170,981.84)

CITY OF WASHINGTON, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 162,625.90	\$ 128,827.18	\$ 127,793.00	\$ 1,034.18
Delinquent	4,358.17	1,873.37	4,200.00	(2,326.63)
Motor Vehicle	27,705.07	29,696.98	29,135.00	561.98
Recreational Vehicle	352.32	408.42	326.00	82.42
16 and 20M Truck Tags	985.91	983.67	89.00	894.67
Watercraft Tax	-	357.42	-	357.42
State Aid	-	1,315.00	-	1,315.00
Special Assessments	-	84.49	-	84.49
Local Alcoholic Liquor	3,414.88	5,887.07	6,913.00	(1,045.93)
Intangibles	11,424.05	10,431.11	8,588.00	1,843.11
Compensating Use Tax	35,979.52	34,222.33	34,600.00	(377.67)
Sales Tax	40,162.62	39,196.46	45,730.00	(8,533.54)
Franchise	43,341.29	37,100.82	44,300.00	(7,199.18)
Licenses and Permits	1,855.00	1,605.00	1,285.00	340.00
Fines, Forfeitures and Penalties	150.00	150.00	290.00	(140.00)
Cemetery, Pool and Park Fees	19,894.33	20,404.94	25,250.00	(4,845.06)
Street	7,857.34	5,340.69	3,050.00	2,290.69
Police	3,915.50	3,616.00	4,830.00	(1,014.00)
Golf Course	6,107.84	-	-	-
Interest	1,434.93	1,280.56	-	1,280.56
Farm and Community Building Rent	3,344.97	3,314.97	3,400.00	(85.03)
Payments in Lieu of Taxes	7,627.26	6,207.99	-	6,207.99
Playground	-	375.00	-	375.00
Friendly Corner	-	2,100.00	-	2,100.00
Other	11,088.77	20,340.29	-	20,340.29
Total Cash Receipts	393,705.67	355,099.76	\$ 339,559.00	\$ 15,540.76
Expenditures				
Administration				
Personal Services	27,445.85	47,952.22	\$ 51,100.00	\$ (3,147.78)
Contractual Services	16,313.36	17,552.75	32,350.00	(14,797.25)
Commodities	2,862.84	4,156.73	13,500.00	(9,343.27)
Capital Outlay	-	-	700,874.00	(700,874.00)
Fire	8,552.05	8,534.94	10,200.00	(1,665.06)
Police	9,633.49	9,686.79	19,900.00	(10,213.21)
Cemetery, Pool and Park	48,143.84	48,076.31	58,525.00	(9,448.69)
Street	119,588.53	115,163.61	297,600.00	(182,436.39)
Golf Course Appropriation	11,107.84	5,000.00	5,000.00	-

CITY OF WASHINGTON, KANSAS

General Fund (Cont.)

Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont.)				
Housing Cleanup	\$ -	\$ 786.80	\$ 27,000.00	\$ (26,213.20)
Friendly Corners	11,153.19	9,699.19	12,700.00	(3,000.81)
Playground Project	-	40.00	-	40.00
Operating Transfers	14,000.00	25,000.00	23,500.00	1,500.00
Total Expenditures	<u>268,800.99</u>	<u>292,649.34</u>	<u>\$ 1,252,249.00</u>	<u>\$ (959,599.66)</u>
Receipts Over (Under) Expenditures	124,904.68	62,450.42		
Unencumbered Cash, Beginning	<u>795,235.93</u>	<u>920,140.61</u>		
Unencumbered Cash, Ending	<u>\$ 920,140.61</u>	<u>\$ 982,591.03</u>		

CITY OF WASHINGTON, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 51,980.85	\$ 81,889.81	\$ 81,240.00	\$ 649.81
Delinquent	1,647.60	755.91	1,226.00	(470.09)
Motor Vehicle	10,907.61	9,974.17	9,312.00	662.17
Recreational Vehicle	138.64	138.64	104.00	34.64
16 and 20M Truck Tags	384.72	388.29	28.00	360.29
Watercraft Tax	-	114.24	-	114.24
Housing Authority - In Lieu	2,437.95	3,933.52	2,000.00	1,933.52
Miscellaneous	3,046.37	1,680.97	-	1,680.97
Interest	404.18	337.51	415.00	(77.49)
Total Cash Receipts	<u>70,947.72</u>	<u>99,213.06</u>	<u>\$ 94,325.00</u>	<u>\$ 4,888.06</u>
Expenditures				
Social Security	7,035.85	9,198.47	\$ 11,100.00	\$ (1,901.53)
KPERS Retirement	6,085.91	9,104.14	9,800.00	(695.86)
Unemployment	85.00	104.32	200.00	(95.68)
Fringe Benefits	25,885.38	38,412.11	176,789.00	(138,376.89)
Other Benefits	7,192.00	6,943.00	-	6,943.00
Total Expenditures	<u>46,384.12</u>	<u>63,762.04</u>	<u>\$ 197,889.00</u>	<u>\$ (134,126.96)</u>
Receipts Over (Under) Expenditures	24,563.60	35,451.02		
Unencumbered Cash, Beginning	<u>94,844.78</u>	<u>119,408.38</u>		
Unencumbered Cash, Ending	<u>\$ 119,408.38</u>	<u>\$ 154,859.40</u>		

CITY OF WASHINGTON, KANSAS

Library Fund

Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 45,208.15	\$ 44,937.80	\$ 44,576.00	\$ 361.80
Delinquent	1,273.62	564.86	1,060.00	(495.14)
Motor Vehicle	8,317.00	8,542.83	8,278.00	264.83
Recreational Vehicle	105.74	117.81	92.00	25.81
16 and 20M Truck Tags	295.08	295.56	25.00	270.56
Watercraft Tax	-	101.56	-	101.56
Library Payment - In Lieu	2,187.07	2,158.44	1,500.00	658.44
Other	9.25	477.34	-	477.34
Interest	19.15	21.85	36.00	(14.15)
Total Cash Receipts	<u>58,395.06</u>	<u>57,218.05</u>	<u>\$ 55,567.00</u>	<u>\$ 1,851.05</u>
Expenditures				
Contractual Services	23,441.12	12,865.40	\$ 27,183.00	\$ (14,317.60)
Salaries	23,106.00	23,794.78	26,000.00	(2,205.22)
Commodities	91.14	53.36	500.00	(446.64)
Capital Outlay	-	-	44,442.00	(44,442.00)
Appropriation	-	-	6,000.00	(6,000.00)
Total Expenditures	<u>46,638.26</u>	<u>36,713.54</u>	<u>\$ 104,125.00</u>	<u>\$ (67,411.46)</u>
Receipts Over (Under) Expenditures	11,756.80	20,504.51		
Unencumbered Cash, Beginning	<u>38,156.51</u>	<u>49,913.31</u>		
Unencumbered Cash, Ending	<u>\$ 49,913.31</u>	<u>\$ 70,417.82</u>		

CITY OF WASHINGTON, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
State of Kansas	\$ 28,685.28	\$ 28,656.86	\$ 28,850.00	\$ (193.15)
Other	3,578.75	3,767.50	-	3,767.50
Interest	522.58	557.59	675.00	(117.41)
Total Cash Receipts	<u>32,786.61</u>	<u>32,981.94</u>	<u>\$ 29,525.00</u>	<u>\$ 3,456.94</u>
Expenditures				
Commodities	<u>19,995.64</u>	<u>20,616.14</u>	<u>\$ 208,248.00</u>	<u>\$ (187,631.86)</u>
Receipts Over (Under) Expenditures	12,890.97	12,365.80		
Unencumbered Cash, Beginning	<u>165,048.28</u>	<u>177,939.25</u>		
Unencumbered Cash, Ending	<u>\$ 177,939.25</u>	<u>\$ 190,305.05</u>		

CITY OF WASHINGTON, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Interest	\$ 230.58	\$ 316.39	\$ 575.00	\$ (258.61)
Expenditures				
Commodities	-	-	\$ 8,846.00	\$ (8,846.00)
Contractual	-	-	75,000.00	(75,000.00)
Capital Outlay	-	-	\$ 83,846.00	\$ (83,846.00)
Receipts Over (Under) Expenditures	230.58	316.39		
Unencumbered Cash, Beginning	82,876.18	83,106.76		
Unencumbered Cash, Ending	\$ 83,106.76	\$ 83,423.15		

CITY OF WASHINGTON, KANSAS
Special Law and Fire Fund
Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Interest	\$ 77.43	\$ 78.22	\$ 120.00	\$ (41.78)
Operating Transfers	2,000.00	3,000.00	2,000.00	1,000.00
Total Cash Receipts	<u>2,077.43</u>	<u>3,078.22</u>	<u>\$ 2,120.00</u>	<u>\$ 958.22</u>
Expenditures				
Capital Outlay	-	-	\$ 26,387.00	\$ (26,387.00)
Receipts Over (Under) Expenditures	2,077.43	3,078.22		
Unencumbered Cash, Beginning	<u>24,152.39</u>	<u>26,229.82</u>		
Unencumbered Cash, Ending	<u>\$ 26,229.82</u>	<u>\$ 29,308.04</u>		

CITY OF WASHINGTON, KANSAS
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Local Alcoholic Liquor	\$ 3,414.86	\$ 5,867.06	\$ 6,912.00	\$ (1,044.95)
Fees	3,029.62	3,737.36	3,915.00	(177.65)
Interest	46.59	48.20	70.00	(21.80)
Other	211.67	218.00	365.00	(147.00)
Total Cash Receipts	<u>6,702.74</u>	<u>9,870.60</u>	<u>\$ 11,262.00</u>	<u>\$ (1,391.40)</u>
Expenditures				
Personal Services	5,003.81	-	\$ -	\$ -
Contractual	-	-	100.00	(100.00)
Commodities	-	-	12,000.00	(12,000.00)
Capital Outlay	-	-	39,221.00	(39,221.00)
Total Expenditures	<u>5,003.81</u>	<u>-</u>	<u>\$ 51,321.00</u>	<u>\$ (51,321.00)</u>
Receipts Over (Under) Expenditures	1,698.93	9,870.60		
Unencumbered Cash, Beginning	<u>37,713.73</u>	<u>39,412.66</u>		
Unencumbered Cash, Ending	<u>\$ 39,412.66</u>	<u>\$ 49,283.26</u>		

CITY OF WASHINGTON, KANSAS

Special Alcohol Fund

Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts	\$ 11.55	\$ 11.57	\$ -	\$ 11.57
Expenditures				
Capital Outlay	-	-	\$ 3,379.00	\$ (3,379.00)
Programs	100.00	100.00	100.00	-
Total Expenditures	100.00	100.00	\$ 3,479.00	\$ (3,379.00)
Receipts Over (Under) Expenditures	(88.45)	(88.43)		
Unencumbered Cash, Beginning	3,541.54	3,453.09		
Unencumbered Cash, Ending	\$ 3,453.09	\$ 3,364.66		

CITY OF WASHINGTON, KANSAS
Municipal Equipment Reserve Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 408.62	\$ 663.11
Other	1,675.00	625.00
Operating Transfers	63,900.00	94,800.00
Total Cash Receipts	<u>65,983.62</u>	<u>96,088.11</u>
Expenditures		
Contractual Services	-	9.38
Capital Outlay	37,151.97	49,290.30
Total Expenditures	<u>37,151.97</u>	<u>49,299.68</u>
Receipts Over (Under) Expenditures	28,831.65	46,788.43
Unencumbered Cash, Beginning	326,473.59	355,305.24
Unencumbered Cash, Ending	<u>\$ 355,305.24</u>	<u>\$ 402,093.67</u>

CITY OF WASHINGTON, KANSAS
Municipal Improvement Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Sales Tax	\$ 175,066.62	\$ 176,170.91
Interest	122.38	150.31
Total Cash Receipts	<u>175,188.98</u>	<u>176,321.22</u>
Expenditures		
Lease Payment	<u>148,052.50</u>	<u>23,317.50</u>
Receipts Over (Under) Expenditures	27,136.48	153,003.72
Unencumbered Cash, Beginning	<u>398,585.61</u>	<u>425,722.09</u>
Unencumbered Cash, Ending	<u>\$ 425,722.09</u>	<u>\$ 578,725.81</u>

CITY OF WASHINGTON, KANSAS
 Ambulance Reserve Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers	\$ 10,000.00	\$ 10,000.00
Interest	775.97	587.48
Total Cash Receipts	<u>10,775.97</u>	<u>10,587.48</u>
Expenditures		
Contractual	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	10,775.97	10,587.48
Unencumbered Cash, Beginning	<u>123,583.98</u>	<u>134,359.95</u>
Unencumbered Cash, Ending	<u>\$ 134,359.95</u>	<u>\$ 144,947.43</u>

CITY OF WASHINGTON, KANSAS
 Capital Projects Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other	\$ 1,508.00	\$ -
Interest	21.51	19.14
Total Cash Receipts	<u>1,529.51</u>	<u>19.14</u>
Expenditures		
Contractual	<u>2,788.47</u>	<u>14,007.00</u>
Receipts Over (Under) Expenditures	(1,258.96)	(13,987.86)
Unencumbered Cash, Beginning	<u>68,476.12</u>	<u>68,217.16</u>
Unencumbered Cash, Ending	<u>\$ 68,217.16</u>	<u>\$ 54,229.30</u>

CITY OF WASHINGTON, KANSAS

Water Utility Fund

Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
User Fees	\$ 230,752.01	\$ 243,824.20	\$ 232,000.00	\$ 11,824.20
Interest	381.87	399.03	376.00	23.03
Sale of Property, Refunds and Other	8,838.47	13,823.41	5,720.00	8,103.41
Total Cash Receipts	<u>239,972.35</u>	<u>258,046.64</u>	<u>\$ 238,096.00</u>	<u>\$ 19,950.64</u>
Expenditures				
Personal Services	44,968.46	45,761.87	\$ 59,500.00	\$ (13,738.13)
Contractual Services	48,206.31	45,327.05	100,275.00	(54,947.95)
Commodities	29,153.31	37,729.29	48,600.00	(10,870.71)
Capital Outlay	-	-	297,453.00	(297,453.00)
Operating Transfers	5,800.00	5,800.00	5,800.00	-
Total Expenditures	<u>128,128.08</u>	<u>134,618.21</u>	<u>\$ 511,628.00</u>	<u>\$ (377,009.79)</u>
Receipts Over (Under) Expenditures	111,844.27	123,428.43		
Unencumbered Cash, Beginning	<u>246,212.08</u>	<u>358,056.35</u>		
Unencumbered Cash, Ending	<u>\$ 358,056.35</u>	<u>\$ 481,484.78</u>		

CITY OF WASHINGTON, KANSAS

Electric Utility Fund

Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
User Fees	\$ 1,876,743.87	\$ 1,789,160.42	\$ 1,960,000.00	\$ (170,839.58)
Fines, Forfeitures and Penalties	18,023.05	17,693.35	16,445.00	1,248.35
Interest	2,665.32	2,754.85	2,860.00	(105.15)
Sale of Property and Other	25,438.84	20,288.42	17,365.00	2,923.42
Total Cash Receipts	<u>1,922,871.08</u>	<u>1,828,897.04</u>	<u>\$ 1,996,670.00</u>	<u>\$ (166,772.96)</u>
Expenditures				
Personal Services	285,335.02	241,330.12	\$ 361,800.00	\$ (120,469.88)
Contractual Services	1,182,317.11	1,131,258.38	1,441,800.00	(310,341.62)
Commodities	51,064.56	33,165.35	149,650.00	(116,484.65)
Capital Outlay	-	-	1,414,024.00	(1,414,024.00)
Lease Principal	72,258.56	75,390.08	75,445.00	(54.92)
Lease Interest	19,086.64	16,599.82	15,955.00	644.82
Operating Transfers	39,100.00	60,000.00	60,000.00	-
Total Expenditures	<u>1,549,161.89</u>	<u>1,557,743.75</u>	<u>\$ 3,518,474.00</u>	<u>\$ (1,960,730.25)</u>
Receipts Over (Under) Expenditures	273,709.19	272,153.29		
Unencumbered Cash, Beginning	<u>1,498,051.15</u>	<u>1,771,760.34</u>		
Unencumbered Cash, Ending	<u>\$ 1,771,760.34</u>	<u>\$ 2,043,913.63</u>		

CITY OF WASHINGTON, KANSAS
 Sewer and Waste Utility Fund
 Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
User Fees	\$ 171,260.08	\$ 172,045.52	\$ 185,400.00	\$ (13,354.48)
Interest	1,022.91	691.87	870.00	(178.13)
Other	1,835.99	2,106.34	700.00	1,406.34
Total Cash Receipts	<u>174,118.98</u>	<u>174,843.73</u>	<u>\$ 186,970.00</u>	<u>\$ (12,126.27)</u>
Expenditures				
Personal Services	53,420.20	44,339.22	\$ 59,900.00	\$ (15,560.78)
Contractual Services	10,088.08	76,026.40	74,250.00	1,776.40
Commodities	14,068.58	8,538.56	9,800.00	(1,261.44)
Capital Outlay	-	-	178,458.00	(178,458.00)
Revolving Loan Principal	63,790.78	32,665.47	32,668.00	(0.53)
Revolving Loan Interest and Fees	2,588.40	524.12	534.00	(9.88)
Operating Transfers	7,000.00	7,000.00	7,000.00	-
Total Expenditures	<u>150,958.04</u>	<u>169,092.77</u>	<u>\$ 362,608.00</u>	<u>\$ (193,515.23)</u>
Receipts Over (Under) Expenditures	23,162.94	5,750.96		
Unencumbered Cash, Beginning	<u>157,637.29</u>	<u>180,800.23</u>		
Unencumbered Cash, Ending	<u>\$ 180,800.23</u>	<u>\$ 186,551.19</u>		

CITY OF WASHINGTON, KANSAS

Ambulance Utility Fund

Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
User Fees	\$ 57,804.64	\$ 60,995.02	\$ 69,395.00	\$ (8,399.98)
County Payments	38,390.00	48,225.00	37,275.00	10,950.00
Interest	6.43	5.13	825.00	(819.87)
State Payments	915.00	3,660.00	-	3,660.00
Total Cash Receipts	<u>97,116.07</u>	<u>112,885.15</u>	<u>\$ 107,495.00</u>	<u>\$ 5,390.15</u>
Expenditures				
Personal Services	71,381.57	71,389.32	\$ 79,100.00	\$ (7,710.68)
Contractual Services	16,913.21	24,905.84	22,400.00	2,505.84
Commodities	4,746.09	-	8,350.00	(8,350.00)
Capital Outlay	-	-	167,427.00	(167,427.00)
Operating Transfers	<u>10,000.00</u>	<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>
Total Expenditures	<u>103,040.87</u>	<u>106,295.16</u>	<u>\$ 277,277.00</u>	<u>\$ (170,981.84)</u>
Receipts Over (Under) Expenditures	(5,924.80)	6,589.99		
Unencumbered Cash, Beginning	<u>40,913.20</u>	<u>34,988.40</u>		
Unencumbered Cash, Ending	<u>\$ 34,988.40</u>	<u>\$ 41,578.39</u>		

CITY OF WASHINGTON, KANSAS
Agency Funds
Summary of Receipts and Expenditures (Regulatory Basis)
For the Year Ended December 31, 2015

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
					Outstanding Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Electric Meter Deposit	\$ 53,290.05	\$ 2,994.97	\$ 1,054.97	\$ 55,230.05	\$ -	\$ 55,230.05
Water Meter Deposit	3,532.00	1,906.66	715.66	4,723.00	-	4,723.00
Cemetery Perpetual Care	56,819.84	25.00	-	56,844.84	-	56,844.84
Unreimbursed Medical	519.45	1,308.00	1,308.43	520.02	-	520.02
Total Agency Funds	\$ 114,161.34	\$ 6,235.63	\$ 3,079.06	\$ 117,317.91	\$ -	\$ 117,317.91

CITY OF WASHINGTON, KANSAS
 Related Municipal Entity
 Washington Public Library
 Schedule of Receipts and Expenditures - (Regulatory Basis)
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Appropriation - Library Fund	\$ -	\$ 4,000.00
State of Kansas	649.16	364.98
Fines, Memorials and Other	4,097.97	3,596.75
Interest	626.33	3.17
Total Cash Receipts	<u>5,373.46</u>	<u>7,964.90</u>
Expenditures		
Contractual Services	1,658.30	5,012.80
Commodities	6,379.03	4,156.78
Capital Outlay	1,535.79	1,460.99
Total Expenditures	<u>9,573.12</u>	<u>10,640.57</u>
Receipts Over (Under) Expenditures	(4,199.66)	(2,675.67)
Unencumbered Cash, Beginning	<u>57,970.28</u>	<u>53,770.62</u>
Unencumbered Cash, Ending	<u>\$ 53,770.62</u>	<u>\$ 51,094.95</u>